



## UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

May 2, 2025

The Honorable Tom Horne  
 State Superintendent of Public Instruction  
 Arizona Department of Education  
 1535 West Jefferson St.  
 Phoenix, AZ 85007

Dear Superintendent Horne:

I am writing in response to your agency's request to extend the period of time to liquidate obligations for specific projects funded under the American Rescue Plan Act (ARP) past the March 28, 2025 date referenced in Secretary McMahon's letter of that date. You requested a liquidation extension for funds under your ARP ESSER grant S425U210038.

After carefully considering the information you provided, I have determined that you sufficiently described how the following projects directly mitigate the effects of COVID on American students' education and justified why the Department should exercise its discretion and grant your request. Therefore, the following projects are approved:

Project Name	Amount of funds requested to be liquidated	Liquidation Extension Date	Reason for approval
Cedar Unified District Tutoring (Project 5)	\$445,208.51	3/28/2026	This program provides academic tutoring directly to students to address COVID-related learning loss.
Creighton Elementary District YMCA After School Program (Project 7)	\$428,600.00	6/30/2025	This program provides targeted academic interventions to students to address COVID-related learning loss through the district's afterschool program. The grantee is expected to clearly document in their payment request that these funds were used exclusively on providing academic support and not other forms of support or activities common in an afterschool setting.

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*The Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.*

Project Name	Amount of funds requested to be liquidated	Liquidation Extension Date	Reason for approval
Pendergast Elementary District Spring Tutoring Program (Project 8)	\$44,000.00	5/31/2025	This program provides academic tutoring directly to students to address COVID-related learning loss.
Pendergast Elementary District Summer School Program (Project 9)	\$172,800.00	8/31/2025	This program provides academic tutoring directly to students to address COVID-related learning loss through the district's summer school program. The grantee is expected to clearly document in their payment request that these funds were used exclusively on providing academic support and not other forms of support or activities common in a summer school setting.

I am approving continued access to this grant for each project through the date(s) above. This approval is given with the requirements that the grant funds be used only to liquidate obligations incurred on or prior to September 30, 2024, and support costs for the direct academic services to students described in your approved project(s). Costs that fall outside of the direct academic services to students described in your approved project(s) will not be reimbursed.

Upon review of your submitted information, I am declining to approve for the projects listed below a liquidation period past the March 28, 2025 date referenced in the Secretary's letter. I have determined the Arizona Department of Education was unable to sufficiently explain how each project directly mitigates the effects of COVID on American students' education. I found the projects to be inconsistent with the Department's priorities and thus not a worthwhile exercise of its discretion.

Project Name	Amount of funds requested to be liquidated	Requested Liquidation Extension Date	Reason for denial
Pima County Capacity Project (Project 1)	\$1,187,459.60	5/15/2025	This project is providing resources to teachers rather than directly supporting students academically.
HealthCorps (Project 3)	\$4,889,103.00	3/28/2026	While this project provides services to students related to mitigating the effects of the pandemic, it is focused on health rather than academics.

Project Name	Amount of funds requested to be liquidated	Requested Liquidation Extension Date	Reason for denial
University of Arizona CRR (Project 4)	\$449,028.68	3/28/2026	While this project provides support for mathematics teachers, it does not provide services directly to students.
Parker Unified School District Academic Coaching (Project 6)	\$110,555.18	5/31/2025	This project is providing resources to teachers rather than directly supporting students academically.

*Opportunity to Appeal:* The agency may request an appeal of these decisions consistent with 2 C.F.R. § 200.342. As to each decision for which an appeal is sought, please provide additional information to support the contention that the project provides necessary services that directly mitigate the effects of the COVID pandemic on students' education. Your appeal must be submitted no later than 30 calendar days from the date of this letter. Please submit your request to [ESFAppeal@ed.gov](mailto:ESFAppeal@ed.gov).

*Drawdown Procedures:* On March 17, 2025, you received notification from Deputy Assistant Secretary Mark Washington that, per your U.S. Treasury-State agreement, your Education Stabilization Fund and American Rescue Plan Act payments spent on allowable expenditures may be drawn down through the route payment approval process. This process follows the regular process for when a grant account has been placed on a route payment flag in G5. Please submit your payment in G5 and forward the control number with an assurance and brief description indicating the funds requested are aligned to the direct academic services to students described in your approved project(s), including the project name(s) and specific amount(s) requested to the appropriate mailbox. It is helpful to include your State name and grant award number in the subject line of the email to assist us with processing. The Department staff will review and, if approved, we will release the payment in G5 to your grant account.

The project-specific liquidation extension requests you submitted that are not included in this letter are still under Department review. You will receive additional communication regarding these requests at a later date.

If you have any questions about this letter, please contact the Department at [ESSERF@ed.gov](mailto:ESSERF@ed.gov). Thank you for your efforts to ensure that all Federal funds that you administer are used properly to help America's students.

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Sincerely,

A handwritten signature in blue ink that reads "Hayley B. Sanon". The signature is fluid and cursive, with a long horizontal stroke at the end.

Hayley B. Sanon  
Principal Deputy Assistant Secretary  
and Acting Assistant Secretary  
Office of Elementary and Secondary Education

c: Michelle Udall, Associate Commissioner, Arizona Department of Education